IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :23513 of 2006

Dated: 17th November 2006.

Between:
M/s. Laser Dot Limited, Hyderabad.

..... PETITIONER

AND

The Commercial Tax Officer, Barkatpura Circle,
Hyderabad and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.23513 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

This writ petition is filed with the prayer as follows:

> " For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue Writ of Mandamus or Order or Direction or any other appropriate Writ, declaring the order of the Appellate Tribunal, 2nd respondent herein, in T.M.P.No.163 of 2005 in T.A.No.1395 of 2003 dt.26.10.2005 as illegal, accordingly set-aside the same; (ii) and interdict the respondent authorities from collecting balance disputed tax in pursuance of the demand notice Rc.No.B/63/2003 dt.16.11.2005 of the 1st respondent until disposal of the appeal i.e., 1395 of 2003 by the Sales Tax Appellate Tribunal, Hyderabad."

The petitioner is a limited company carrying on business of scanning and processing of art work on films, and is a registered dealer under the A.P.G.S.T. Act with the 1st respondent herein. For the assessment year 1993-94, the 1st respondent assessed the liability of the petitioner under the abovementioned Act, by his order dated 27-02-1997. Aggrieved by the same the petitioner carried the matter in appeal before the Appellate Deputy Commissioner concerned, successfully. By an order dated 25-09-1999, the appeal was allowed. The Joint Commissioner concerned, revised the appellate order by

his order dated 26-09-2003 and set aside the same. The petitioner, therefore, carried the matter in a further appeal before the Sales Tax Appellate Tribunal and the same is still said to be pending. Along with the appeal, the petitioner filed an application seeking stay of recovery of the tax in dispute. The said application was dismissed by the Tribunal by an order dated 26-10-2005. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the writ petition can be disposed of at this stage directing the respondents not to recover the disputed tax, on condition of the petitioner paying 50% of the disputed tax within a period of six weeks from today.

The amount of tax already paid, if any, towards the disputed tax, shall be given credit to while computing the said 50% of the disputed tax.

Accordingly, with the above directions, both the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

17th November 2006
mrk